

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
:
Gawker Media LLC, *et al.*,¹ : Case No. 16-11700 (SMB)
:
Debtors. : (Jointly Administered)
:
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**THIRD MONTHLY STATEMENT OF CITRIN COOPERMAN & COMPANY, LLP OF
FEES FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS
INCURRED AS INDEPENDENT AUDITOR AND ACCOUNTING SERVICES
PROVIDER FOR THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM OCTOBER 1, 2016 THROUGH OCTOBER 31, 2016**

Name of Applicant: Citrin Cooperman & Company, LLP
Independent Auditor and Accounting Services
Provider to the Debtors and Debtors in Possession

Date of Retention: September 16, 2016 (*nunc pro tunc* to June 10, 2016)
[Docket No. 268]

Period for Which Fees and Expenses are Incurred: October 1, 2016 through and including October 31, 2016

Fees Incurred: \$32,651.50²

Payment of Fees Requested (80%): \$26,121.20

Expenses Incurred: \$0.00

Total Fees and Expenses Due: \$26,121.20

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Kinja Kft. (5056). Gawker Media LLC and Gawker Media Group, Inc.'s mailing addresses are c/o Opportune LLP, Attn: William D. Holden, Chief Restructuring Officer, 10 East 53rd Street, 33rd Floor, New York, NY 10020. Kinja Kft.'s mailing address is c/o Opportune LLP, Attn: William D. Holden, 10 East 53rd Street, 33rd Floor, New York, NY 10020.

² The actual fees incurred during the period were \$35,373.75. However, in accordance with Citrin Cooperman & Company's retention by the Debtors, we have included a discount of \$2,722.25. which represents a 20% discount of actual fees incurred relating to the audit of the 401(k) plan. This results in Fees Incurred, as presented above, of \$32,651.50.

This is a: X Monthly _____ Interim _____ Final Application.

PRELIMINARY STATEMENT

1. Citrin Cooperman & Company, LLP ("Citrin"), independent auditor and accounting services provider for Gawker Media LLC ("Gawker Media") and Gawker Media Group, Inc. ("GMGI") and collectively with Gawker Media, the "Debtors"), hereby submits this statement of fees and disbursements (the "Monthly Statement") for the period from October 1, 2016 through and including October 31, 2016 (the "Compensation Period") in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 94] (the "Interim Compensation Order"). Citrin requests: (a) interim allowance and payment of compensation in the amount of \$26,121.20 (80% of \$32,651.50) of fees on account of reasonable and necessary professional services rendered to the Debtors by Citrin and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by Citrin during the Compensation Period. Citrin requests payment in the total amount of \$26,121.20.

FEES FOR SERVICES RENDERED DURING THE COMPENSATION PERIOD

2. Exhibit A sets forth a timekeeper summary that includes the respective names, positions, department, hourly billing rates and aggregate hours spent by each Citrin professional that provided services to the Debtors during the Compensation Period. The blended hourly billing rate of Citrin professionals during the Compensation period is approximately \$359.12.

3. Exhibit B sets forth a task code summary that includes the aggregate hours per task code spent by Citrin professionals in rendering services to the Debtors during the Compensation Period.

4. **Exhibit C** sets forth detailed time records of Citrin professionals for the Compensation Period.

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NOTICE

Pursuant to the Interim Compensation Order, Citrin has asked the Prime Clerk to provide notice of filing of this statement by hand, overnight delivery, or, if agreed to by the respective Notice Party (as defined in the Interim Compensation Order), by e-mail to an e-mail address designated by that Notice Party, on: (a) the Debtors, Gawker Media LLC, c/o Opportune LLP, 10 East 53rd Street, 33rd Floor, New York, New York 10022, Attn: William D. Holden (profinvoices@gawker.com); (b) the United States Trustee for the Southern District of New York, 201 Varick Street, Suite 1006, New York, NY 10014, Attn: Greg Zipes and Susan Arbeit; (c) counsel for the Official Committee of Unsecured Creditors, Simpson Thacher & Bartlett, 425 Lexington Ave., New York, NY 10017, Attn: Sandy Qusba (squsba@stblaw.com) and William T. Russell (wrussell@stblaw.com); (d) counsel to US VC Partners LP, as Prepetition Second Lien Lender, Latham & Watkins LLP, 330 North Wabash Avenue, Suite 2800, Chicago IL 60611, Attn: David Heller (david.heller@lw.com) & Latham & Watkins LLP, 885 Third Avenue, New York, NY 10022, Attn: Keith A. Simon (keith.simon@lw.com); and counsel to Cerberus Business Finance, LLC, Schulte Roth & Zabel LLP, 919 Third Avenue, New York, NY 10022, Attn: Adam C. Harris (adam.harris@srz.com).

Dated: November 18, 2016
New York, NY

/s/ Michael E. Rhodes

Michael E. Rhodes
CITRIN COOPERMAN & COMPANY LLP
529 Fifth Avenue
New York, NY 10017
Telephone: (212) 697-1000
Facsimile: (212) 697-1004
mrhodes@citrincooperman.com
*Independent Auditor and Accounting
Services Provider to the Debtors and
Debtors in Possession*

Exhibit A

Timekeeper Summary

TIMEKEEPER SUMMARY

NAME OF PROFESSIONAL	TITLE	DEPT.	HOURLY RATE	HOURS BILLED	TOTAL COMPENSATION
Cianciaruso, Michael	Staff	Tax	\$ 190.00	1.00	\$ 190.00
Domian, Estera	Staff	Audit & Accounting	\$ 185.00	7.50	\$ 1,387.50
Freel, Michael	Manager	State & Local Tax	\$ 410.00	32.75	\$ 13,427.50
Gaebel, Katerina	Staff	Audit & Accounting	\$ 170.00	2.00	\$ 340.00
LiRosi, Paul	Director	Tax	\$ 460.00	2.75	\$ 1,265.00
McCumiskey, Michael	Manager	Audit & Accounting	\$ 370.00	15.25	\$ 5,642.50
Poliseo, Angela	Staff	Audit & Accounting	\$ 260.00	18.00	\$ 4,680.00
Rhodes, Michael	Partner	Audit & Accounting	\$ 560.00	2.50	\$ 1,400.00
Ruvere, Eugene	Partner	State & Local Tax	\$ 475.00	12.00	\$ 5,700.00
Staron, Karolina	Staff	Audit & Accounting	\$ 170.00	3.00	\$ 510.00
Tsambiras, Soula	Partner	Audit & Accounting	\$ 475.00	1.75	\$ 831.25
Total Compensation			\$ 359.12	98.50	\$ 35,373.75

SUMMARY BY LEVEL

TOTALS	BLENDED HOURLY RATES	TOTAL HOURS BILLED	TOTAL COMPENSATION
Partners	\$ 488.08	16.25	7,931.25
Directors	\$ 460.00	2.75	1,265.00
Managers	\$ 397.29	48.00	19,070.00
Staff	\$ 225.63	31.50	7,107.50
Total Fees Incurred		98.50	35,373.75

Exhibit B

Task Code Summary

TASK CODE SUMMARY

SERVICE CODE	DESCRIPTION	HOURS	AMOUNT
203	Prep of Audited Financial Statements	46.50	\$ 13,611.25
214	Other Special Projects	1.50	\$ 690.00
300	Taxes - General	2.25	\$ 765.00
613	SALT Professionals	48.25	\$ 20,307.50
TOTAL		98.50	\$ 35,373.75

Exhibit C

Time Detail

Citrin Cooperman & Company, LLP
Billing Worksheet
Client - Client Code
For the Period: 10/01/2016 - 10/31/2016
WIP Approved (10/31/2016)

WIP - Gawker Media (0) -	Description	Name	Date	Memo	Rate	Hours	Amount
ACCT	203 Prep of Audited Statements	Domian, Estera	10/27/2016	Revision of financial statements, preparation of checklists and trial balance.	\$ 185.00	5.25	\$ 971.25
ACCT	203 Prep of Audited Statements	Domian, Estera	10/28/2016	Preparation of trial balance and checklists.	\$ 185.00	2	\$ 370.00
ACCT	203 Prep of Audited Statements	Domian, Estera	10/31/2016	Telephone conference with Mike and Angela. kick off call, set up file, obtain staffing, gather documents	\$ 185.00	0.25	\$ 46.25
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	10/24/2016	401(k) audit	\$ 370.00	2	\$ 740.00
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	10/25/2016	401(k) audit	\$ 370.00	1.5	\$ 555.00
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	10/26/2016	Call with Heidi to go over PBC list, discuss documents needed and how and what we need ASAP	\$ 370.00	1.25	\$ 462.50
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	10/27/2016	401(k) audit	\$ 370.00	3.5	\$ 1,295.00
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	10/28/2016	401(k) audit	\$ 370.00	3	\$ 1,110.00
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	10/31/2016	401(k) audit	\$ 370.00	4	\$ 1,480.00
ACCT	203 Prep of Audited Statements	Poliseo, Angela	10/25/2016	401k audit	\$ 260.00	1	\$ 260.00
ACCT	203 Prep of Audited Statements	Poliseo, Angela	10/26/2016	401k audit	\$ 260.00	6	\$ 1,560.00
ACCT	203 Prep of Audited Statements	Poliseo, Angela	10/27/2016	401k audit	\$ 260.00	3	\$ 780.00
ACCT	203 Prep of Audited Statements	Poliseo, Angela	10/31/2016	401k audit	\$ 260.00	5.5	\$ 1,430.00
ACCT	203 Prep of Audited Statements	Poliseo, Angela	10/31/2016	401k Audit	\$ 260.00	2.5	\$ 650.00
ACCT	203 Prep of Audited Statements	Rhodes, Michael	10/24/2016	401(k) audit planning meeting	\$ 560.00	1	\$ 560.00
ACCT	203 Prep of Audited Statements	Staron, Karolina	10/31/2016	Update audit programs, and financial	\$ 170.00	3	\$ 510.00
ACCT	203 Prep of Audited Statements	Tsambras, Soula	10/24/2016	cal w/client 401k audit	\$ 475.00	0.75	\$ 356.25
ACCT	203 Prep of Audited Statements	Tsambras, Soula	10/25/2016	401(k) audit	\$ 475.00	0.5	\$ 237.50
ACCT	203 Prep of Audited Statements	Tsambras, Soula	10/28/2016	401k follow up	\$ 475.00	0.5	\$ 237.50
taxes	214 Other Special Projects	LiRosi, Pau	10/03/2016	tax response on depreciation for lynn	\$ 460.00	0.5	\$ 230.00
Cons	214 Other Special Projects	LiRosi, Paul	10/19/2016	Meeting with Lynn Loden to review open tax issues	\$ 460.00	1	\$ 460.00
taxes	300 Tax General	LiRosi, Pau	10/05/2016	update 1139	\$ 460.00	0.25	\$ 115.00
taxes	301 Tax General	Cianciaruso, Michael	10/04/2016	prepared 2015 Form 1139 for NOL incurred in tax year 2015. Gathered information for tax years 2014, 2013, 2011 & 2010 in which the Corp had Taxable Income to offset with 2015 NOL.	\$ 190.00	1	\$ 190.00
taxes	301 Tax General	LiRosi, Pau	10/04/2016	form 1139	\$ 460.00	1	\$ 460.00
ACCT	613 SALT Professionals	Gaebel, Katerina	10/06/2016	Extracting schedules from Net Suite	\$ 170.00	2	\$ 340.00
taxes	613 SALT Professionals	Rhodes, Michael	10/05/2016	Research for NYS audit requests	\$ 560.00	1.5	\$ 840.00
taxes	613 SALT Professionals	Freel, Michael	10/04/2016	reweiv sales tax audit support and meet with Eugene R. to go over same; prepare summary schedule of potential tax reduction; follow up e-mails to Mike R. and Eugene R. re: additional support needed	\$ 410.00	5.5	\$ 2,255.00

taxes	613 SALT Professionals	Freel, Michael	10/05/2016	NYS sales tax audit - review info for add'l fixed asset exceptions support for additional tax reduction and revise summary spreadsheet re: same; call and e-mail to NYS auditor to schedule a meeting; discuss with Eugene R., tele conf. call with Mike R. and Eugene re: status and additional info needed	\$ 410.00	3.5	\$ 1,435.00
taxes	613 SALT Professionals	Freel, Michael	10/06/2016	follow up e-mail from Mike R. re: MIX and Don't Think Productions invoices, research re: same and summary e-mail to Eugene R.; review additional expansion period audit support and print same for auditor; tele conf call with NYS auditor and Eugene R.; draft e-mail to Will Holden re: status of audit for Eugene; follow-up e-mail to Mike R. re: add'l fixed asset invoices needed	\$ 410.00	5	\$ 2,050.00
taxes	613 SALT Professionals	Freel, Michael	10/07/2016	discuss NYS sales tax audit w/ Eugene R.; review expense accounts for additional audit support	\$ 410.00	0.5	\$ 205.00
taxes	613 SALT Professionals	Freel, Michael	10/10/2016	review support for additional expense exception arguments, update summary argument spreadsheet re: same	\$ 410.00	2.25	\$ 922.50
taxes	613 SALT Professionals	Freel, Michael	10/11/2016	discuss NYS sales tax audit with Eugene R., organize info for meeting with auditor	\$ 410.00	0.5	\$ 205.00
taxes	613 SALT Professionals	Freel, Michael	10/12/2016	NYS sales tax audit - review support and meet with auditors to go over stacks of it; discussions with Eugene R. re: same	\$ 410.00	7.5	\$ 3,075.00
taxes	613 SALT Professionals	Freel, Michael	10/13/2016	NYS sales tax audit - penalty abatement letter	\$ 410.00	0.25	\$ 102.50
taxes	613 SALT Professionals	Freel, Michael	10/14/2016	discuss need for timeline of audit with Eugene R.; review docs and e-mails and draft report summarizing audit for Eugene	\$ 410.00	2.25	\$ 922.50
taxes	613 SALT Professionals	Freel, Michael	10/24/2016	e-mails to/from Eugene R. re: NYS sales tax audit	\$ 410.00	0.25	\$ 102.50
taxes	613 SALT Professionals	Freel, Michael	10/25/2016	discuss NYS sales tax audit with Eugene R. review and analyze NYS auditor's revised expense exception w/p's, discuss with Eugene R.	\$ 410.00	0.25	\$ 102.50
taxes	613 SALT Professionals	Freel, Michael	10/26/2016		\$ 410.00	1	\$ 410.00
taxes	613 SALT Professionals	Freel, Michael	10/27/2016	e-mails to/from Eugene R. re: projected tax related to auditor's fixed asset exceptions, discuss with Eugene; prepare draft penalty abatement letter for Eugene	\$ 410.00	3.25	\$ 1,332.50
taxes	613 SALT Professionals	Freel, Michael	10/28/2016	discuss NYS sales tax auditor w/p's with Eugene R., e-mail re: auditor's adjustments	\$ 410.00	0.5	\$ 205.00
taxes	613 SALT Professionals	Freel, Michael	10/31/2016	e-mails re: settlement negotiations	\$ 410.00	0.25	\$ 102.50
taxes	613 SALT Professionals	Ruvere, Eugene	10/04/2016	Internal discussion regarding status of New York sales tax audit.	\$ 475.00	1	\$ 475.00

98.5 \$ 35,373.75



Please remit payment to:
529 Fifth Avenue
New York, NY 10017
P. 212.697.1000

Gawker Media
114 Fifth Avenue, Floor 2
New York, NY 10011

Invoice No. 725821
Date 11/18/2016
Client No. 42254.0

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2016 AS FOLLOWS:

NYS SALES AND USE TAX AUDIT

M. RHODES	1.50 HRS @ \$560/HR	\$ 840.00
E. RUVERE	12.00 HRS @ \$475/HR	5,700.00
M. FREEL	32.75 HRS @ \$410/HR	13,427.50
K. GAEBEL	2.00 HRS @ \$170/HR	340.00

AUDIT OF THE GAWKER MEDIA 401 (K) PLAN

M. RHODES	1.00 HR @ \$560/HR	560.00
S. TSAMBIAS	1.75 HRS @ \$475/HR	831.25
M. MCCUMISKEY	15.25 HRS @ \$370/HR	5,642.50
A. POLISEO	18.00 HRS @ \$260/HR	4,680.00
E. DOMIAN	7.50 HRS @ \$185/HR	1,387.50
K. STARON	3.00 HRS @ \$170/HR	510.00

PREPARATION OF FORM 1139

P. LIROSI	1.25 HRS @ \$460/HR	575.00
M. CIANCARUSO	1.00 HR @ \$190/HR	190.00

ACCOUNTING AND TAX ADVISORY SERVICES

P. LIROSI	1.50 HRS @ \$460/HR	<u>690.00</u>
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TOTAL FEES THIS PERIOD 35,373.75

COURTESY DISCOUNT
(20% of fees related to 401(k) Plan Audit) (2,722.25)

Total This Invoice \$ 32,651.50

Payment due upon receipt.

Please include this page or make reference to the invoice number and client number on your check.
Remit payment to our NY address at: 529 Fifth Avenue, New York, NY 10017.